

Company Registration Number 4819153

Charity Registration Number 1099865

OPEN DOOR (NORTH EAST)

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

Swimming
against the tide?

We will help you find
calmer waters



Baines Jewitt
CHARTERED ACCOUNTANTS
AND BUSINESS ADVISERS

OPEN DOOR (NORTH EAST)
(A Company Limited by Guarantee)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

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OPEN DOOR (NORTH EAST)
(A Company Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
YEAR ENDED 31 MARCH 2024

The trustees present their report and the unaudited financial statements of the charitable company for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing documents, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland', published in October 2019.

Trustees of the Charity

The directors of the charitable company are its trustees for the purposes of charity law. Details of the trustees who have served during the year and since the year end can be found on page 8.

OBJECTS AND ACTIVITIES

Under its Memorandum of Association, the charitable company's objects are to relieve persons who are in need or hardship, or who are aged or sick, and to relieve the distress caused thereby, in Middlesbrough, the North East of England and such other parts of the United Kingdom as the trustees may from time to time think fit.

Since its formation in July 2003, the charity has focused its attention on providing a range of related support services and housing to both asylum seekers and refugees. Since 2009 our core focus has been on the provision of services for those seeking sanctuary in Teesside and the Tees Valley.

The trustees regularly review the objectives, purposes and activities of the charity and, as part of this review, they have considered the Charity Commissions' general guidance on public benefit and, in particular, its supplementary guidance on the prevention and relief of poverty for the public benefit.

ODNE is now more than 18 months into the period covered by our Strategic Plan, which runs until October 2025. Our vision statement remains:

'Hope, Justice, Mercy and Dignity for those seeking sanctuary,'

We are very conscious that we operate in an environment in which the landscape is constantly changing. An example of this has been the enormous increase in the demand for our services, an important component of which is related to the ongoing work of the Home Office to reduce the backlog of asylum claims. Despite the ever-shifting backdrop, we believe that this statement remains as relevant as ever.

Our values, which run through everything that we do and spring directly from our vision statement, are:

- **Hospitality:** Offering welcome and support to all seeking our help.
- **Compassion:** Showing grace & love to others.
- **Working together:** Building community through valuing others.
- **Dignity:** Honouring and respecting the unique worth of every person.
- **Excellence:** Being the best we can be, with integrity, in all our work.
- **Inclusivity:** Serving our clients irrespective of race, gender, disability, religious belief, age, or sexual orientation.

During the period of our strategic plan, our 6 objectives continue to be as follows:

1. **Casework:** increasing our capacity, skills and experience to support as many people as possible in the Tees Valley who are experiencing poverty, homelessness or marginalisation owing to their immigration status in order that it becomes the core priority of ODNE's work.

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OBJECTS AND ACTIVITIES (*Continued*)

2. **Housing:** continuing to improve the quality, flexibility and efficiency of our housing stock to provide accommodation for those who have been through the asylum system, including developing our portfolio to be able to respond to changes in demand for housing for those that need it. This demand will also be from those who do not have the right to rent or the financial means to do so because of the conditions of their leave.
3. **Integration:** continuing to be able to support asylum seekers, refugees and other migrants who have come through the asylum route, to become more independent and feel part of a supporting and welcoming community, so that people move from surviving to thriving.
4. **Sustainability:** ensuring that our work is financially sustainable through efficient working and from a balanced range of funding sources.
5. **Communications:** increasing the reputation and awareness of ODNE externally with all stakeholders and improve internal communications so that staff and volunteers work in an increasingly co-ordinated and cohesive manner according to our values & ethos.
6. **Governance:** strengthening the systems and processes in place to ensure appropriate oversight and management by the Board and senior staff. This will enable ODNE to continue to provide safe, sustainable and efficient services for their clients & volunteers.

By focussing our effort in these six areas, we are convinced that ODNE will continue to fulfil its mission whilst building financial resilience, innovation and excellence across all areas of the charity.

Chair's Report

This year at Open Door North East, the 21st year of our operation, has seen an unsurpassed level of need for our services. This has primarily been due to the implementation of government legislation, changes in Home Office practices and our growing influence locally.

Whilst our focus over the last 12 months has been on strengthening the organisation for an anticipated uptick in demand, our expectations in this regard were far exceeded. Issues relating to the asylum backlog, together with UK Government strategies for managing it, have been well reported in the media. Historically, Home Office decision-making did not keep pace with the number of applications and, in the middle of 2023 when the number of people waiting for a decision on whether they would be granted refugee status was at a record high, a revised approach to dealing with asylum claims meant that many more newly granted refugees were receiving long awaited decisions on their application. These revised approaches included sharply increasing the number of Home Office caseworkers making decisions, as well as introducing new processes designed to streamline processing, such as relying on a written questionnaire rather than an interview and grouping together applications by nationality.

Distressingly, this resulted in a very high number of newly granted refugees being evicted from Home Office accommodation – levels much higher than our organisation, local authorities and our sector partners have the capacity to manage. The consequential knock-on effect of homelessness was truly harrowing for our service users and our frontline staff and volunteers.

Despite this backdrop, we are grateful that we are able to look back with much satisfaction at the significant achievements of the last year. Our North East Refugee Integration, Support & Employment (NE RISE) programme came to an end after almost 2½ years of successful operation, during which all targets set were either met or exceeded. As a result of this, ODNE is now recognised as one of the most effective organisations in this field within our region and many subsequent opportunities have opened up as a result.

The robust financial performance of ODNE has meant that we have been able to keep our Refugee Integration team broadly intact beyond the end of the NE RISE programme. As we have seen continuing high demand for our services, this is a hugely important achievement for us. We continue to anticipate no reduction in the demands facing us, particularly with the recent change in government, and the increasing instability across the world, leading to many seeking refuge in safe countries.

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OBJECTS AND ACTIVITIES Chair's Report (*Continued*)

Finally, we were very pleased that, in late 2023, the excellence of our service provision in supporting our tenants in our owned and leased housing was recognised by the approval of supported housing status by both Middlesbrough Council and Stockton Borough Council. This important development will ensure that we are able to properly resource the support that we are able to offer to our tenants, as well as keeping our properties at the standard where we are able to demonstrate our values.

The unrest experienced in some of our communities in Summer 2024 unsettled many of our clients, staff, volunteers and friends. The fact that much of this did not continue to escalate in ways many feared is a testament to our communities who don't wish to see such division. It also reminds us that ODNE has a vital role in fostering cohesive communities in the North East.

Our 21st year has been a period of transition, as well as of significant challenge. On behalf of the trustees of ODNE, I would like to pay tribute to our dedicated staff and volunteers, who have handled all these circumstances with such professionalism. We are also very grateful to all our partners, locally, regionally and nationally, who help to make our communities better places to find safety, refuge and a future in. Underpinning this is the ongoing support of our donors, often over many years, who I join with all those at ODNE in profoundly thanking.

Simon Rogalski
Chair of Trustees

ACHIEVEMENTS AND PERFORMANCE

Within our Strategic Plan, we laid out key performance indicators (KPIs) against each of our objectives. We are pleased to have seen significant progress against these KPIs, as follows:

1. Casework:

- Additional destitution caseworkers have been employed, which has significantly boosted the capacity of ODNE in this area.
- Our volunteer team is significantly more cohesive, with a part-time Volunteer Co-ordinator now in place.

2. Housing:

- ODNE has now been approved as a provider of supported accommodation in the Middlesbrough and Stockton local authority areas.
- 3 houses have been purchased, increasing the number and proportion of owned or leased houses within our portfolio.
- Our housing portfolio is generating a positive contribution to the finances of ODNE.

3. Integration:

- The Refugee Integration staff team has been broadly maintained following the end of the NE RISE programme, ensuring capacity to deal with current demand for integration casework, training and employment support.
- ESOL teaching capacity, from which many of our service users benefit, has been maintained.

4. Sustainability:

- Excluding long term borrowings, current cash-backed unrestricted reserves now exceed 3 months' costs.

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ACHIEVEMENTS AND PERFORMANCE (*Continued*)

5. Communications:

- All-staff meetings are being held monthly, covering a wide range of training and communications topics.
- Volunteering placements are now of a higher quality, as a result of the employment of our Volunteer Co-ordinator.

6. Governance:

- An additional 2 trustees have been added to the Board of ODNE, with specific expertise in finance and lived experience.

Programmes

As mentioned, in the past year, Open Door North East has made significant progress in delivering our strategic plan, enhancing both the breadth and quality of our services.

Key programme highlights are as follows:

Refugee Integration

Our North East Refugee Integration Support and Employment (NE RISE) programme commenced in November 2021 came to an end on 31 March 2024. The programme was highly successful from ODNE's point of view, with our organisation being amongst the best performing providers in the region. Overall, in the 28 months of the programme's operation, 387 separate cases were handled and well in excess of 1,000 individuals helped. The effect of this programme and impact upon many lives will be there for years to come.

A key achievement in the immediate aftermath of the end of this programme was our ability to transition our team successfully to our Refugee Integration department. It is a source of much satisfaction that most of the team that started with the NE RISE programme still work at ODNE.

With ODNE's track record of refugee integration delivery, further opportunities are being opened up. Two of our Tees Valley local authorities, Redcar & Cleveland and Stockton Borough Councils, now have members of our organisation embedded within their teams. This cross-fertilisation of knowledge and skills is of huge value in terms of the contribution to local refugee integration.

Destitution Services

Services to our clients within the Tees Valley who have no recourse to public funds (NRPF) continue to form the core of our activities aimed at those who would otherwise be destitute. We offer a combination of housing, emergency cash support, legal advice, English language courses and volunteering opportunities to alleviate those with the most severe needs. Our aims are to assist those who we support in seeking out and deciding upon the best route forward for them as well as providing routes to access refugee status, particularly where such support has been discontinued.

We continue to build flexibility into our housing, unrestricted finances and case management to ensure that we are increasingly able to meet the demand in referrals and the increasing level of destitution in the Tees Valley.

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ACHIEVEMENTS AND PERFORMANCE (*Continued*)

Housing

We are pleased that the past year has seen much progress in our housing portfolio, underpinned by the strategy laid out in our Plan. Our aim going forward continues to be to grow the proportion of properties within our portfolio which are either owned outright or leased. In absolute terms, the number of properties in this category grew to 11, with 7 properties now owned by the Charity. We are immensely grateful that 2 of these properties were transferred to us by a local church at lower than market value (with the purchase price of 1 of these representing only a token consideration).

In particular, owning property means that we are able to provide an ever-increasing degree of quality and dignity to our tenants. We are committed to an ongoing programme of renovation, improvement and upgrading of our owned and leased properties, reflecting our Vision Statement.

We are also grateful to our lessors, who continue to be happy to make available their properties on favourable lease terms.

As mentioned, a major development this year has been that, in November 2023, we were approved by both Middlesbrough Council and Stockton Borough Council as a provider of supported accommodation. Previously, the cost of supporting our tenants in their tenancies was borne by our internal resources. As a result of this development, we are now able to claim a rent that represents the full cost of supporting these tenancies. This has in turn allowed us to reconfigure and significantly strengthen our staff team to ensure that adequate wrap-around support capacity is in place to achieve this. Overall, the grant of supported accommodation status has made a major contribution to the sustainability of the Charity.

Our managed housing portfolio continues to play a key role in the capacity that we can offer, albeit that economic factors have meant that the size of this portfolio has seen some reduction both over the period under review and more recently. In addition, an important part of our housing provision is (and will remain) dedicated to our destitution clients.

We remain conscious of the need to grow the overall size of our portfolio, as the demand that we see continues to exceed capacity to a significant degree. Recent changes in government legislation and policy lead us to believe that the need will only increase.

Partnership Working

ODNE has continued to foster and develop partnership working across our services, particularly through the Ariadne and Justice Together Initiative North East partnerships. As in previous years, offering adequate support to those seeking sanctuary continues to need close working relationships with all involved. Our relationships with Local Authority Homelessness Prevention Services have been especially helpful in this regard.

Our experience demonstrated that working in partnership with other local charities and with the local authority is the best way to provide holistic support to those who we support, allowing organisations to grow and develop complementary services to ensure that service users do not fall through gaps in provision. We are exceptionally fortunate to have a number of charities with which we work closely in the local area, with many offering specialised support to our clients. As we face a more complex and fragmented asylum system, we expect to develop our partnership work to a greater degree.

We are also privileged that we have built up good relationships with grant-making trusts, many of which have provided multi-year funding. Our core costs benefit especially from the support of such established funders, including the Mercers' Company and the Lloyds Bank Foundation for England & Wales, to whom we give particular thanks.

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FINANCIAL REVIEW

The balance on our unrestricted funds increased from £306,277 at 31 March 2023 to £439,501 by the end of the year under review, due largely to a strong financial performance towards the end of the reporting period.

Overall, our assets included £410,475 in tangible fixed assets, cash reserves of £218,840 and other net current liabilities of £22,953. The trustees are pleased to note this increased level of cash as a result of the fundraising strategy. In particular, major donor funding has been a key cornerstone of our donations over the last 18 months and we are now moving forward with plans for a major donor strategy to build on the success of this.

It remains the intention of the trustees to maintain cash-backed unrestricted funds, which are the free reserves of the charity, at an amount in excess of three months' average gross expenditure within those funds. In that gross expenditure across the unrestricted fund has been running at around £54,500 per month, the charity has now met this requirement and the trustees are now considering additional actions to strengthen the position further to deal with the challenges ahead.

During the reporting period, ODNE entered into a loan facility agreement with Charity Bank to purchase outright new houses to add to the portfolio. The facility was agreed in June 2023, with the drawdowns taking place later that year. The facility limit agreed was £144,000 and as at 31 March 2024 £132,000 had been drawn down.

The trustees consider the overall financial position and state of affairs of the charity at the balance sheet date to be positive and remain cautiously optimistic as regards the future.

PLANS FOR FUTURE PERIODS

Our future plans tie in with those encapsulated in our Strategic Plan, mentioned above, which contains a range of key targets and milestones. Over the next financial year our focussed priorities, taken from the Strategic Plan, are as follows:

Service Enhancement and Community Support:

- Create a programme of meaningful activities to enhance the wellbeing, mental health and integration of service users, with a focus on fostering a sense of belonging and community.

Financial Sustainability and Diversification:

- Increase organisational income by expanding staff capacity to secure funding from grants, contracts, and individual donations, reducing reliance on a single funding source.

Partnerships and Networking:

- Review and strengthen partnership working to ensure service development aligns with ODNE's values and ethos
- Enhance senior staff members' capacity for networking and collaboration with external partners and stakeholders.

Organisational Development and Governance:

- Develop a comprehensive set of Key Performance Indicators (KPIs) covering all departments, enabling the Senior Management Team and Board to monitor ODNE's overall health on a quarterly basis.
- Conduct a skills and experience audit of the Board and recruit additional trustees to address skills gaps and bolster governance.

These four priorities provide a streamlined focus for ODNE's strategic plan in the next financial year, addressing key areas of service improvement, financial sustainability, partnerships and governance.

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YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Open Door (North East) is a company limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association dated 3 July 2003. It is also a charity registered with the Charity Commission. The members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the company in the event of winding up during their period of membership and within one year of their ceasing to be a member.

Appointment of Trustees

The power to appoint trustees rests with the members of the company.

Trustees' Induction and Training

Trustees are appointed based on them having the skills to manage a charity dealing with complex issues and vulnerable individuals. The trustees have induction procedures aimed at ensuring that new trustees understand their roles and obligations. As part of these procedures, trustees are encouraged to attend appropriate internal and external training events to facilitate the understanding of their roles.

Structure, Governance and Management

We recognise that, from time to time, conflicts of interest may arise on the Board of Trustees. In order to manage this, the following procedures have been adopted:

1. At the start of each meeting, trustees identify and declare conflicts – any conflicts identified are kept on a register of interests, which is regularly updated.
2. Any conflict identified will have the following information recorded:
 - what the conflict was;
 - who or what it affected;
 - when it was declared; and,
 - how it was managed.
3. If any discussion takes place relating to a conflict that has been identified, the relevant trustee(s) will leave the meeting for the duration of the discussions, will not take part in any decision or vote and will not be counted as being part of a quorum of trustees.

ODNE benefits strongly from its experienced team of trustees, who meet at least every 2 months and several of whom also involve themselves closely with the day-to-day affairs of the charity on an ongoing basis. We continue to seek ways to broaden our trustee team.

Staff remuneration is set by the trustees and is reviewed annually, with the National Joint Council for Local Government Services pay scales used as a reference point.

Operational matters are dealt with by the Senior Leadership Team (SLT), all of whom have long experience in their various professional fields. To prepare for future growth, we have been developing our SLT structure over the past six months, ensuring robust governance and strategic oversight. Alongside this, we have expanded our client engagement through day trips, budgeting courses, and small group activities that promote integration and personal development.

Our risks are monitored and reported on at Trustees' Meetings on a regular basis. Where risks exist and have been identified, procedures have been established to manage and mitigate these. We are in the process of developing a comprehensive risk register in order to catalogue identified risks, as well as relevant mitigating actions.

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REFERENCE AND ADMINISTRATIVE INFORMATION

Company Registration No:	4819153
Charity Registration No:	1099865
Registered Office and Principal Place of Business:	Melbourne House Newport Road Middlesbrough TS1 5QH
Trustees/Directors:	Mr S C Rogalski Dr R Grob Mr S E Jones Mrs M Shebanian Mr G Mills (appointed 16.05.24) Mrs B Thomas (appointed 16.05.24)
Company Secretary:	Mrs A Lewis
Chief Executive:	Mrs A Lewis
Bankers:	Barclays Bank plc Unit 1 Centre Mall Middlesbrough TS1 2NR
Legal Advisors:	Tilly, Bailey & Irvine LLP 12 Evolution Wynyard Park Billingham TS22 5TB
Independent Examiner:	Mr J Lester FCA Baines Jewitt Limited Spitfire House 19 Falcon Court Preston Farm Industrial Estate Stockton-on-Tees TS18 3TU

This report has been prepared in accordance with the Statement of Recommended Practice on "Accounting and Reporting by Charities" (SORP (FRS 102)) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees/directors on 27 November 2024 and signed on their behalf by:

S C ROGALSKI
Chair of Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OPEN DOOR (NORTH EAST)

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024 which are set out on pages 10 to 23.

Responsibilities and Basis of Report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the company's gross income exceeds £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

J Lester

**Mr J Lester FCA
Baines Jewitt Limited
Chartered Accountants
Spitfire House
19 Falcon Court
Preston Farm Industrial Estate
STOCKTON-ON-TEES
TS18 3TU**

Dated: 27 November 2024

JL/AJW

OPEN DOOR (NORTH EAST)
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds		Restricted Funds		Total Funds	
		2024	2023	2024	2023	2024	2023
		£	£	£	£	£	£
INCOME							
Grants and donations	3	190,821	142,467	142,221	89,919	333,042	232,386
Charitable activities	4	520,506	460,528	-	-	520,506	460,528
Investment income	5	5,750	7,257	-	-	5,750	7,257
Other income		904	811	-	-	904	811
TOTAL INCOME		717,981	611,063	142,221	89,919	860,202	700,982
EXPENDITURE							
Raising funds	6	14,642	14,754	634	145	15,276	14,899
Charitable activities	7	637,827	627,529	87,494	25,181	725,321	652,710
TOTAL EXPENDITURE		652,469	642,283	88,128	25,326	740,597	667,609
Net income/(expenditure) for the year	8	65,512	(31,220)	54,093	64,593	119,605	33,373
Transfer between funds		67,712	55,999	(67,712)	(55,999)	-	-
Net movement in funds		133,224	24,779	(13,619)	8,594	119,605	33,373
Reconciliation of funds:							
Total funds brought forward	15	306,277	281,498	24,480	15,886	330,757	297,384
Total Funds Carried Forward	15&16	439,501	306,277	10,861	24,480	450,362	330,757

The Statement of Financial Activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

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BALANCE SHEET AS AT 31 MARCH 2024

	Note	£	2024 £	£	2023 £
FIXED ASSETS					
Tangible assets	11		410,475		276,499
CURRENT ASSETS					
Debtors	12	33,372		73,204	
Cash at bank and in hand		218,840		67,218	
			252,212		140,422
CREDITORS: Amounts falling due within one year	13	(56,325)		(59,164)	
NET CURRENT ASSETS			195,887		81,258
TOTAL ASSETS LESS CURRENT LIABILITIES			606,362		357,757
CREDITORS: Amounts falling due after more than one year	14		(156,000)		(27,000)
NET ASSETS			450,362		330,757
REPRESENTED BY:					
Unrestricted funds	15&16		439,501		306,277
Restricted funds	15&16		10,861		24,480
			450,362		330,757

For the year ended 31 March 2024, the charitable company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the directors and trustees on 27 November 2024 and signed on their behalf by:

S C ROGALSKI
Chair of Trustees

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STATEMENT OF CASH FLOWS YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
Cash flow from operating activities	18	161,568	38,803
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(144,696)	(101,213)
Receipts from sale of tangible fixed assets		-	46,947
Office rents receivable		4,500	6,900
Interest received		1,250	357
Net cash flow from investing activities		(138,946)	(47,009)
Cash flow from financing activities			
Receipt from new long term loan		132,000	30,000
Loan repayments		(3,000)	-
Cash flow from financing activities		129,000	30,000
Net increase in cash and cash equivalents		151,622	21,794
Cash and cash equivalents at start of year		67,218	45,424
Cash and cash equivalents at end of year		218,840	67,218

OPEN DOOR (NORTH EAST)
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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

(a) General Information and Basis of Preparation

Open Door (North East) is a private company, limited by guarantee, registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 8 of these financial statements. The nature of the charity's operations and principal activities are the provision of support services and housing for asylum seekers and refugees.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. They are presented in pounds sterling, which is the functional currency of the charity, and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Income Recognition

All income is recognised once the charity has entitlement to that income, there is sufficient certainty of receipt and it is probable that the income will be received, and the amount of income can be measured reliably.

Grants and Donations

- Where donors specify that the grant or donation must be used in a future accounting period, the income is deferred until those periods;
- Where donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the period in which the pre-conditions are met.

Where donors specify that grants or donations are for a particular restricted purpose, which does not amount to pre-conditions regarding entitlement, the income is included in incoming reserves within restricted funds when received.

(c) Resources Expended

Resources expended are recognised in the Statement of Financial Activities on an accruals basis, inclusive of VAT. Individual costs are allocated between the various headings in the Statement of Financial Activities by reference to their underlying nature or the reason for which those costs were incurred, on an estimated percentage basis.

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES (Continued)

(d) Unrestricted and Restricted Funds

Unrestricted funds comprise income received or generated by reference to the general objects of the charity without further specified purpose. Such funds may however be designated by the trustees for specific purposes from time to time.

Restricted funds are those donated for a specified purpose as laid down by the donor or as the result of a specific appeal or application. Such funds are kept separate from the unrestricted funds of the charity and only related expenditure is charged against them.

(e) Fixed Assets and Depreciation

Fixed assets are stated at cost less depreciation. Depreciation is calculated so as to write off the cost of an asset over the estimated useful life of that asset as follows:

Freehold property	- 2% per annum straight line
Office furniture and equipment	- 15% per annum reducing balance
Computer equipment	- 3% per annum straight line
Motor vehicles	- 25% per annum reducing balance

(f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(g) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(h) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(i) Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. LEGAL STATUS OF THE CHARITY

The charity is a private company limited by guarantee, registered in England and Wales, and has no share capital. The liability of each member in the event of winding up is limited to £10.

OPEN DOOR (NORTH EAST)
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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

3. GRANTS AND DONATIONS

	Unrestricted Funds		Restricted Funds		Total Funds	
This comprises:	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£
Grants	119,123	94,802	142,221	89,919	261,344	184,721
Donations	71,698	47,665	-	-	71,698	47,665
	190,821	142,467	142,221	89,919	333,042	232,386

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, reference to which is made in the Trustees' Report. In accordance with the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised within the accounts.

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds		Restricted Funds		Total Funds	
	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£
Rent received	144,913	54,513	-	-	144,913	54,513
Property management charges	21,462	19,260	-	-	21,462	19,260
Programme income	354,131	386,755	-	-	354,131	386,755
	520,506	460,528	-	-	520,506	460,528

5. INVESTMENT INCOME

	Unrestricted Funds		Restricted Funds		Total Funds	
	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£
Office rent received	4,500	6,900	-	-	4,500	6,900
Deposit account interest	899	357	-	-	899	357
Interest on gift aid tax reclaims	351	-	-	-	351	-
	5,750	7,257	-	-	5,750	7,257

6. RESOURCES EXPENDED ON RAISING FUNDS

See page 21.

7. EXPENDITURE ON CHARITABLE ACTIVITIES

See pages 22 and 23.

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

8. NET INCOMING/(OUTGOING) RESOURCES

This is stated after charging:	2024	2023
	£	£
Trustees' emoluments (note 17)	-	-
Staff costs (note 9)	445,711	408,344
Depreciation (note 11)	10,720	9,620
Profit on disposal of fixed assets	-	(2,634)
Independent examiner's fees:		
- external scrutiny	2,150	2,150
- accountancy and payroll costs	6,850	9,650
	<u>=====</u>	<u>=====</u>

9. STAFF AND STAFF COSTS

The average monthly number of employees in the year was 18.75 (2023: 17.25) equating to 13.97 (2023: 13.38) full-time equivalents with aggregate emoluments of £445,711 (2023: £408,844) as follows:

	2024	2023
	£	£
Gross salaries	408,159	373,777
Employer's national insurance contributions	29,169	28,104
Employer's pension costs	8,383	6,963
	<u>=====</u>	<u>=====</u>
	445,711	408,844
	<u>=====</u>	<u>=====</u>

No employee received remuneration of more than £60,000.

Total remuneration paid in respect of Key Management Personnel during the year was £51,292 (2023: £46,993).

10. TAXATION

The company is exempt from corporation tax on income derived from its charitable activities.

11. TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures, Fittings & Equipment £	Motor Vehicle £	Total £
Cost				
At beginning of year	272,719	35,451	10,800	318,970
Additions	141,046	3,650	-	144,696
Disposals	-	-	-	-
	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>
At end of year	413,765	39,101	10,800	463,666
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>
Depreciation				
At beginning of year	12,358	21,235	8,878	42,471
Charge for year	5,364	4,875	481	10,720
On disposals	-	-	-	-
	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>
At end of year	17,722	26,110	9,359	53,191
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>
Net Book Value				
At beginning of year	260,361	14,216	1,922	276,499
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>
At end of year	396,043	12,991	1,441	410,475
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

OPEN DOOR (NORTH EAST)
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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

12. DEBTORS

	2024	2023
	£	£
Taxation recoverable on gift aid donations	11,938	12,380
Other debtors	21,434	60,824
	<u>33,372</u>	<u>73,204</u>

13. CREDITORS: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors and accruals	45,617	44,753
Other taxes and social security	7,708	11,411
Other loans	3,000	3,000
	<u>56,325</u>	<u>59,164</u>

14. CREDITORS: Amounts falling due after more than one year

	2024	2023
	£	£
Bank loan	132,000	-
Other loan	24,000	27,000
	<u>156,000</u>	<u>27,000</u>

The bank loan of £132,000 was advanced during the year by Charity Bank and is secured by a first fixed charge over the following freehold properties of the charity:

- 45 Laycock Street, Middlesbrough
- 38 Percy Street, Middlesbrough
- 142 Princes Road, Middlesbrough

There is also a fixed and floating charge over all assets of the charity.

The bank loan is repayable by instalments and includes £110,000 which falls due after more than five years from the balance sheet date. The initial loan drawdown was in November 2023 and interest is being charged at 3.5% above the Bank of England base rate. At 31 March 2024, the base rate was 5.25%, giving an effective loan rate at that date of 8.75%.

The loan is repayable over a 25 year term from June 2023 to May 2048.

The other loan is from the Quaker Housing Trust and was advanced in January 2023. The loan is interest free and repayable over 10 years in equal annual instalments, including £12,000 (2023: £15,000) repayable after more than five years from the balance sheet date.

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

15. STATEMENT OF FUNDS

	At 1.4.23 £	Income £	Expenditure £	Transfers between Funds £	At 31.3.24 £
2024					
Unrestricted Funds	306,277	717,981	652,469	67,712	439,501
Restricted Funds:					
Legal advice	4,040	-	1,488	-	2,552
Ariadne project	10,690	91,295	59,359	(42,626)	-
Melbourne House refurbishment	9,750	-	1,600	(8,150)	-
Community organisations cost of living fund	-	41,926	24,990	(16,936)	-
Volunteer Co-ordinator	-	4,000	691	-	3,309
Staff wellbeing	-	5,000	-	-	5,000
Total Restricted Funds	24,480	142,221	88,128	(67,712)	10,861
Total Funds	330,757	860,202	740,597	-	450,362
2023					
Unrestricted Funds	281,498	611,063	642,283	55,999	306,277
Restricted Funds:					
Property purchase and refurbishment	15,886	20,000	-	(35,886)	-
Legal advice	-	5,000	960	-	4,040
Property improvements	-	3,000	3,000	-	-
Ariadne project	-	52,169	21,366	(20,113)	10,690
Melbourne House refurbishment	-	9,750	-	-	9,750
Total Restricted Funds	15,886	89,919	25,326	(55,999)	24,480
Total Funds	297,384	700,982	667,609	-	330,757

Restricted Funds:

Legal advice - this grant funding was made available to support destitute clients accommodated within Open Door (North East) housing to seek legal routes out of destitution, as well as enhancing the legal services currently provided to clients, by directly funding a proportion of the costs involved.

Ariadne project - Ariadne is a co-ordinated partnership between Open Door (North East), Middlesbrough Asylum Project (MAP), Justice First, Refugee Futures and British Red Cross, specifically with the aim of identifying and filling gaps in provision for asylum seekers and refugees across the Tees Valley. The partnership provides welcome and orientation services, wellbeing support, practical support, legal support and advice, and casework for people experiencing destitution. English language support and volunteering opportunities across the partnership, and aims to positively impact 900 asylum seeking users over a three year period.

Melbourne House refurbishment - this funding was made available to contribute to the refurbishment and redecoration of Open Door (North East)'s head office in Middlesbrough.

Community organisations cost of living fund - this funding came from The National Lottery Community Fund. It covered salary costs as well as an allocation for management overheads and operational costs for January to March 2024 and was intended to back fill the shortfall in Programme income during the ramp-down towards the end of the NE Rise Programme.

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

15. STATEMENT OF FUNDS (continued)

Volunteer Co-ordinator – The William Leech Charity provided funding for the employment of a part time Volunteer Co-ordinator. The role has been filled by the engagement of a self-employed volunteer lead working five hours a week commencing on 15 January 2024.

Staff wellbeing – The Mercers' Company made funds available to resource any inputs or activities deemed helpful to staff wellbeing.

Property purchase and refurbishment - the Leslie Aldridge Trust made grant funding available for the purchase and refurbishment of a house. In February 2022, the charity completed the purchase of 45 Laycock Street, Middlesbrough. The refurbishment of the property was completed during 2023. The purchase of the property fulfilled the restriction in relation to the funding made available for that purpose. During the year ended 31 March 2023, further funding was received from another donor to part fund the purchase of an additional property in Middlesbrough.

Property improvements – this funding was made available to part fund the renovation costs of one of our properties that provides a safe, secure home for four refugees in Middlesbrough, specifically the provision of a new kitchen and bathroom, as well as a full redecoration.

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	410,475	-	410,475
Cash at bank and in hand	207,979	10,861	218,840
Other net liabilities	(178,953)	-	(178,953)
	<u>439,501</u>	<u>10,861</u>	<u>450,362</u>

17. TRANSACTIONS WITH TRUSTEES AND CONNECTED PERSONS

The charity was under the control of the trustees throughout the year under review.

No trustee received remuneration from or was reimbursed expenses by the charity in the year under review (2023: £nil).

Mr S C Rogalski is also a trustee of another local charity, Jubilee Church Teesside (JCT), which had the following transactions with Open Door (North East) (ODNE):

	2024 £	2023 £
Inter-company account transactions:		
Balance due from JCT to ODNE at beginning of year	4,642	2,142
Grant from JCT to ODNE	6,000	6,000
Rent from JCT to ODNE	4,500	6,000
Costs incurred by JCT on behalf of ODNE	(10,350)	(9,500)
	<u>4,792</u>	<u>4,642</u>
Balance due from JCT to ODNE at end of year		

During the year under review £600 (2023: £600) was received in unrestricted donations from trustees and related parties.

Other than as detailed above, there were no reportable transactions with trustees and/or connected persons.

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

18. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income for the year	119,605	33,373
Office rent receivable	(4,500)	(6,900)
Interest receivable	(1,250)	(357)
Depreciation of tangible fixed assets	10,720	9,620
Profit on disposal of tangible fixed assets	-	(2,634)
Decrease/(increase) in debtors	39,832	(20,409)
Increase/(decrease) in creditors	(2,839)	26,110
Net cash inflow/(outflow) from operating activities	<u>161,568</u>	<u>38,803</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

6. RESOURCES EXPENDED ON RAISING FUNDS

Fundraising Costs of Grants and Donations	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2024	2023	2024	2023	2024	2023
Support costs allocated to activities:		£	£	£	£	£	£
Staff costs	Staff role	11,710	11,849	192	-	11,902	11,849
Premises costs	Floor area	1,392	1,061	-	-	1,392	1,061
Office administration and insurance	Floor area	1,296	1,544	442	145	1,738	1,689
Depreciation	Floor area	244	300	-	-	244	300
		<u>14,642</u>	<u>14,754</u>	<u>634</u>	<u>145</u>	<u>15,276</u>	<u>14,899</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2024	2023	2024	2023	2024	2023
		£	£	£	£	£	£
Costs directly allocated to activities							
Staff costs	Staff time	298,477	319,378	74,899	18,473	373,376	337,851
House running expenses	Direct	99,207	68,227	1,600	3,000	100,807	71,227
Destitution services	Direct	19,005	28,624	-	960	19,005	29,584
Emergency accommodation	Direct	2,919	6,240	-	-	2,919	6,240
Refugee advice project	Direct	28,330	24,975	16	-	28,346	24,975
ESOL expenses	Direct	11,035	16,959	-	-	11,035	16,959
Motor expenses	Direct	2,956	3,016	-	-	2,956	3,016
Depreciation	Direct	5,845	3,618	-	-	5,845	3,618
Profit on disposal of fixed assets	Direct	-	(2,634)	-	-	-	(2,634)
Sundries	Direct	35	170	-	-	35	170
Employment services	Direct	5,808	6,194	-	-	5,808	6,194
Bad debts written off	Direct	-	542	-	-	-	542
Other professional fees	Direct	8,928	1,954	1,488	-	10,416	1,954
Support costs	See below	139,499	130,440	8,985	2,603	148,484	133,043
Governance costs	See below	15,783	19,826	506	145	16,289	19,971
TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES		637,827	627,529	87,494	25,181	725,321	652,710

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

7. EXPENDITURE ON CHARITABLE ACTIVITIES (Continued)

Support Costs	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2024	2023	2024	2023	2024	2023
		£	£	£	£	£	£
Other professional fees	Direct	27,878	-	-	-	27,878	-
Staff costs	Time	56,842	56,794	1,026	-	57,868	56,794
Premises costs	Floor area	25,057	40,333	-	-	25,057	40,333
Office administration and insurance	Floor area	23,337	27,806	7,959	2,603	31,296	30,409
Depreciation	Floor area	4,387	5,402	-	-	4,387	5,402
Bank charges and interest paid	Direct	1,998	105	-	-	1,998	105
		<u>139,499</u>	<u>130,440</u>	<u>8,985</u>	<u>2,603</u>	<u>148,484</u>	<u>133,043</u>
Governance Costs	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2024	2023	2024	2023	2024	2023
		£	£	£	£	£	£
Accountancy and independent examination	Direct	9,000	11,800	-	-	9,000	11,800
Other professional fees	Direct	1,350	2,771	-	-	1,350	2,771
Staff costs	Staff time	2,501	2,350	64	-	2,565	2,350
Premises costs	Floor area	1,392	1,061	-	-	1,392	1,061
Office administration and insurance	Floor area	1,296	1,544	442	145	1,738	1,689
Depreciation	Floor area	244	300	-	-	244	300
		<u>15,783</u>	<u>19,826</u>	<u>506</u>	<u>145</u>	<u>16,289</u>	<u>19,971</u>